

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 3: Property Taxes¹

ARTICLE 2: PETITIONS FOR REASSESSMENT OF STATE-ASSESSED PROPERTY AND PRIVATE RAILROAD CARS

Subarticle 4: Timeliness, Acceptance, and Dismissal of Petitions

5324. TIMELINESS OF PETITION.

(a) A petition is considered filed timely if it is addressed and transmitted to the address set forth in section 5335, or deposited personally at the headquarters office of the Board in Sacramento, no later than the date provided in section 5323 or, if an extension is received, section 5324.2.

(b) Timely performance and mailing date will be determined under the provisions of chapter 5 of this division.

(c) If the Chief of Board Proceedings determines that the Board requires original versions of documents filed by electronic or facsimile transmission, the original documents must be mailed or delivered to the address set forth in section 5335 or deposited personally at the headquarters office of the Board in Sacramento no later than the business day immediately following the electronic or facsimile transmission date.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651.

Reference: Revenue and Taxation Code sections 733, 741, 743, 746, 747, 758, 759, 11338, 11339.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.

¹ Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).